



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

DEC 16 2008

Re: **Lorena Duling School, 622 Duling Avenue, Jackson, Mississippi**
Project Number: 19772

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you and your associates, for meeting with me in Washington on April 8, 2008, and for providing a detailed account of the project.

I have carefully reviewed the complete record for this project, including the photographs and other information submitted with letter dated September 23, 2008, as well as the additional photographs submitted by to of the NPS via e-mail dated October 10, 2008. As a result of this review, I have determined that the rehabilitation of the Lorena Duling School is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on June 21, 2008, by Technical Preservation Services (TPS) is hereby affirmed.

Built in 1927, with additions made in 1936 (auditorium) and 1946 (additional classrooms), the Lorena Duling School was individually listed in the National Register of Historic Places on July 3, 2007, in recognition of its significance in the areas of Community Planning and Development and Architecture. The rehabilitation of the Lorena Duling School was found not to meet the Standards for Rehabilitation owing to a number of changes proposed on both the interior and exterior of the building itself, as well as to the proposed construction of new buildings on the property.

At our meeting you stated that you had revised the project in a number of ways since the TPS decision: the new building originally proposed for the east end of the property will not be built, for example, and the hallways of the 1946 wing will not be infilled with new partitions. These and other changes detailed in the amendment submitted with September 23 letter have obviated some of the objections raised in the June 21, 2007, decision by TPS. However, I have determined that the work undertaken on the interior of the original 1927 section and the new building constructed on the west end of the site confirm TPS' prediction that the overall impact of the project will significantly impair the historic character of this "certified historic structure." Accordingly, despite the revisions made to the project, I find that the completed work fails to meet the minimum requirements for certification established by law.

The new three-story building sits at the corner of Duling Avenue and North State Street. Built to the sidewalk on both sides, it obscures the view of the school building from the intersection, as the TPS

decision had stated it would. It also creates a prominent new feature that does not respect the siting of the school, which is set back from Duling Avenue. Although it is off to the side, the new building sits in front of the front plane of the school; this is especially noticeable from the view northwest along Duling Avenue. Moreover, as the documentation on file with the National Register notes, the original portion of the school building "sits approximately ten feet above street grade with a marked grass slope forming the boundary between sidewalk and school proper." [National Register of Historic Places Continuation Sheet, section number 7, page 1]. Construction of the new building entailed the excavation of this site down to the street level, further diminishing the setting. The size, massing, and scale, and the fenestration pattern, of the new building dominates the modest scale and massing of the Lorena Duling School. As a result, I find that the historic building now appears as a secondary feature on its own site. For these reasons, the new construction has caused the project not to meet Standards 2 and 9 of the Secretary of the Interior's Standards for Rehabilitation. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 9 states: *"New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment."*

Likewise, the work undertaken on the interior, although modified somewhat from the initial proposal, has also diminished the known historic character of the building. In the Lorena Duling School, as in virtually every other school, the main hallway is a primary, character-defining feature. The removal of significant portions of the corridor walls and their replacement with glassed openings to serve as storefronts have both destroyed historic fabric and imposed a new—commercial—character in the main hallway of the school. As a result, I find that these new storefronts also cause the project to fall short of Standard 2, cited above, and Standard 6. Standard 6 states: *"Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence."* Finally, removal of the demising walls between the classrooms and their replacement with new walls featuring cased openings also cause the project to violate these two Standards.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-MS

IRS